

107TH CONGRESS  
1ST SESSION

# H. R. 1871

To modify certain vesting requirements for Railroad Retirement annuities.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 16, 2001

Mr. GREENWOOD introduced the following bill; which was referred to the Committee on Transportation and Infrastructure, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To modify certain vesting requirements for Railroad Retirement annuities.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*  
3       That, notwithstanding any other provision of law—  
4               (1) an individual who would be eligible for an  
5       annuity under section 2(a) of the Railroad Retirement  
6       Act of 1974 except for the failure to complete  
7       10 years of service shall, if that individual has com-  
8       pleted 5 years of service, be eligible for that portion

1 of an annuity under section 2(a) of that Act as is  
2 computed under section 3(b) of that Act, and

3 (2) amounts received by an individual by reason  
4 of paragraph (1) shall be treated as distributions  
5 from an individual retirement plan (as defined in  
6 section 7701(a)(37) of the Internal Revenue Code of  
7 1986) of such individual for purposes of section  
8 408(d)(3)(A) of such Code, and section  
9 408(d)(3)(B) of such Code shall not apply to such  
10 amounts.

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